

Form CT-706EXT
Application for Extension of Time to
File and/or Pay Estate Tax
For decedents dying on or after July 1, 2004,
and before January 1, 2005

For DRS Use Only
Connecticut Succession
Tax File Number

Decedent's name (last, first, middle initial)			Decedent's social security number		Date of death
Decedent's residence at date of death (street address)			Probate court		
City	State	ZIP Code	On the date of death, the decedent was a: <input type="checkbox"/> Resident of Connecticut <input type="checkbox"/> Nonresident of Connecticut		

Application is made to the Commissioner of Revenue Services for the following:

☐ **Extension of Time to File**

I request a nine-month extension of time (from the due date) to file the decedent's Form CT-706.

☐ **Extension of Time to Pay**

I request a nine-month extension of time (from the due date) to pay the decedent's Connecticut estate tax.

Timely-filed extension requests are automatically approved. Applications postmarked more than six months from the date of death will not be approved.

Payment to Accompany Extension Request

1. Estimated amount of Connecticut estate tax due.....	1.		00
2. Prior payments made.....	2.		00
3. Payment with this application.....	3.		00
4. If requesting an extension of time to pay, estimated remaining balance to be paid...	4.		00

Make checks payable to: **Commissioner of Revenue Services**

Declaration: I declare under penalty of law that I have examined this application (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Fiduciary's name			Attorney or authorized representative's name		
Signature of fiduciary		Date	Signature of attorney or authorized representative		Date
Address			Firm name and address		
City	State	ZIP Code	City	State	ZIP Code
Telephone number			Telephone number		

General Instructions

General Information on the Special Estate Tax

The estates of decedents dying on or after July 1, 2004, and before January 1, 2005, are subject to a special Connecticut estate tax, rather than to the regular Connecticut estate tax under Chapter 217 of the Connecticut General Statutes.

Who Must File

The person required to file **Form CT-706**, *Connecticut Estate Tax Return*, may use **Form CT-706EXT** to request a nine-month extension to file or pay Connecticut estate tax, or both.

If a fiduciary has not been appointed, this application may be signed by a person acting as fiduciary who has sufficient knowledge of the estate to file an accurate return.

How to Apply for an Extension to File

To obtain a Connecticut filing extension you must:

1. Complete Form CT-706EXT in its entirety and mail the completed form to the Department of Revenue Services (DRS) at the address in the right-hand column;
2. Check the Extension of Time to File box; **and**
3. Pay the estimated amount of Connecticut Estate Tax due, less any prior payments.

How to Apply for an Extension to Pay

To obtain a Connecticut payment extension you must:

1. Complete Form CT-706EXT in its entirety and mail the completed form to DRS at the address in the right-hand column; **and**
2. Check the Extension of Time to Pay box.

An extension of time to pay does not prevent interest from accruing on any unpaid balance determined to be due.

What Revision of Form CT-706 Must Be Filed

Estates of decedents dying on or after July 1, 2004, and before January 1, 2005, must file the June 2004 revision (and not the April 2001 revision) of Form CT-706. (Estates of decedents dying before July 1, 2004, must use the April 2001 revision (and not the June 2004 revision) of Form CT-706.)

- “Rev. 06/04” appears in the upper left-hand corner of the first page of the June 2004 revision of Form CT-706.
- “Rev. 04/01” appears in the upper left-hand corner of the first page of the April 2001 revision of Form CT-706.

What Revision of Form CT-706EXT Must Be Filed:

Estates of decedents dying on or after July 1, 2004, and before January 1, 2005, must file the June 2004 revision (and not the May 1998 version) of Form CT-706EXT. (Estates of decedents dying before July 1, 2004, must use the May 1998 version (and not the June 2004 revision).)

- “Rev. 06/04” appears in the upper left-hand corner of the first page of the June 2004 revision of Form CT-706EXT.
- “New 5/98” appears in the lower left-hand corner of the second page of the May 1998 version of Form CT-706EXT.

When to File

The extension request is due on or before the original due date for filing Form CT-706. For estates of decedents dying on or after July 1, 2004, and before January 1, 2005, the due date for Form CT-706 and for payment of the tax is six months after the date of death.

Timely-filed extension requests are automatically approved. Applications postmarked more than six months from the date of death will not be approved.

If any due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date.

Where to File and Pay

Mail this form and your payment (if required) to:

The State of Connecticut
Department of Revenue Services
PO Box 2972
Hartford CT 06104-2972.

Make checks payable to: **Commissioner of Revenue Services**. Include the decedent's name, Social Security Number, probate court, and “Form CT-706” on the check.

Documentation Required for Nonresident Estates

If a decedent is claimed to be a nonresident, you must complete and file **Form C-3**, *State of Connecticut Domicile Declaration*, with DRS. You may obtain Form C-3 from the DRS Web site at www.ct.gov/DRS or from the probate court.

Penalty

The penalty for paying all, or a portion, of the tax late is 10% (.10) of the tax paid late. If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of the return.

Interest

Any unpaid portion of the tax determined to be due accrues interest at the rate of 1% per month, or fraction of a month, from the original due date of the return until the tax is paid.